

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF NEW YORK**

SOUTHWESTERN PAYROLL SERVICE, INC. and
GRANITE SOLUTIONS GROUPE, INC.,

Plaintiffs,

v.

PIONEER BANCORP INC.; PIONEER BANK;
MICHAEL T. MANN; VALUEWISE CORPORATION
d/b/a APOGEE d/b/a OPTIX CONSULTING, and d/b/a
PRIMACY SEARCH GROUP; MYPAYROLLHR.COM,
LLC; CLOUD PAYROLL LLC; ROSS PERSONNEL
CONSULTANTS, INC., ALWAYS LIVE HOLDINGS,
LLC; KANINGO, LLC; HIRE FLUX, LLC; HIRE FLUX
HOLDINGS, LLC; VIVERANT LLC and HEUTMAKER
BUSINESS ADVISORS, LLC,

Defendants.

NATIONAL PAYMENT CORPORATION,

Intervenor-Plaintiff,

v.

PIONEER BANCORP INC.; PIONEER BANK;
MICHAEL T. MANN; VALUEWISE CORPORATION;
MYPAYROLLHR.COM, LLC; CLOUD PAYROLL LLC;
ROSS PERSONNEL CONSULTANTS, INC., ALWAYS
LIVE HOLDINGS, LLC; KANINGO, LLC; HIRE FLUX,
LLC; HIRE FLUX HOLDINGS, LLC; VIVERANT LLC;
and HEUTMAKER BUSINESS ADVISORS, LLC,

Defendants.

**DECLARATION OF ANDREW C. JAYNE IN SUPPORT OF
SOUTHWESTERN PAYROLL SERVICE, INC. AND GRANITE SOLUTION GROUPE,
INC.'S MOTION FOR SUMMARY JUDGMENT**

Pursuant to 28 U.S.C. § 1746(2), Andrew C. Jayne declares under penalty of perjury the following:

1. I am managing member of Baum Glass Jayne Carwile & Petters PLLC, attorneys for Plaintiff Southwestern Payroll Service, Inc. ("Southwestern Payroll") and Granite Solutions Groupe,

Inc. (“Granite”). As such, I am fully familiar with the facts herein. I submit this declaration in support of Southwestern Payroll and Granite’s motion for summary judgment.

2. During discovery in this action, Defendants Pioneer Bank and Pioneer Bancorp Inc. produced documents labeled with Bates numbers beginning “PB-SWP.”

3. During discovery in this action, NatPay produced documents labeled with Bates numbers beginning “NP.”

4. During discovery in this action, Michael Mann produced documents that were not labeled with Bates numbers, but such documents had control number beginning “MANN” and “C-mann.”

5. During discovery in this action, Southwestern Payroll produced documents with control number beginning “SWP.”

6. True and correct excerpts from the deposition of Thomas Amell, dated April 27, 2023, are attached hereto as **Exhibit A**.

7. True and correct excerpts from the deposition of Kimberly Catello, dated April 14, 2023, are attached hereto as **Exhibit B**.

8. True and correct excerpts from the deposition of Joseph Fleming, dated July 15, 2021, are attached hereto as **Exhibit C**.

9. True and correct excerpts from the deposition of Ellen Fogarty, dated July 14, 2021, are attached hereto as **Exhibit D**.

10. True and correct excerpts from the deposition of Patrick Hughes, dated April 25, 2023, are attached hereto as **Exhibit E**.

11. True and correct excerpts from the deposition of David Hunn, dated December 17, 2021, are attached hereto as **Exhibit F**.

12. True and correct excerpts from the deposition of Darlene Julian, dated December 17, 2021, are attached hereto as **Exhibit G**

13. True and correct excerpts from the deposition of Pioneer's Rule 30(b)(6) corporate representative Frank Sarratori, dated December 13, 2021, are attached hereto as **Exhibit H**.

14. True and correct excerpts from the deposition of Deborah Salsburg, dated July 12, 2021, are attached hereto as **Exhibit I**.

15. True and correct excerpts from the deposition of Frank Sarratori, dated December 15, 2021, are attached hereto as **Exhibit J**.

16. True and correct excerpts from the deposition of Trudy Seeber, dated July 15, 2022, are attached hereto as **Exhibit K**.

17. True and correct excerpts from the deposition of Darin Alred Volume 1, dated April 18, 2022, is attached hereto as **Exhibit L**

18. True and correct excerpts from the deposition of Darin Alred Volume 2, dated April 19, 2022, is attached hereto as **Exhibit M**

19. True and correct excerpts from the deposition of John Reinke, dated is attached hereto as **Exhibit N**.

20. True and correct excerpts from the deposition of Matthew Schilling, dated October 17, 2022, are attached hereto as **Exhibit O**.

21. True and correct excerpts from the deposition of Aberash Asfaw, dated April 21, 2023, are attached hereto as **Exhibit P**.

22. True and correct excerpts from the deposition of Michael Mann Volume 1, dated August 3, 2021, are attached hereto as **Exhibit Q**.

23. True and correct excerpts from the deposition of Michael Mann Volume 2, dated September 14, 2021, are attached hereto as **Exhibit R.**

24. True and correct excerpts from the deposition of Michael Koenig, dated October 6, 2021, are attached hereto as **Exhibit S.**

25. True and correct excerpts from the deposition of James Pfeiffer, dated October 17, 2022, are attached hereto as **Exhibit T.**

26. A true and correct copy of the Declaration of Matthew Schilling, dated December 16, 2021, is attached hereto as **Exhibit U.**

27. A true and correct copy of the Declaration of James M. Pfeiffer, dated December 8, 2021 is attached hereto as **Exhibit V.**

28. True and correct excerpts from the 2014 Board of Trustees Commercial Loan Executive Summary and Credit Request & Approval in connection with Valuewise and affiliates, are attached hereto as **Exhibit W.**

29. True and correct excerpts from the 2015 Board of Trustees Commercial Loan Executive Summary and Credit Request & Approval in connection with Valuewise and affiliates, are attached hereto as **Exhibit X.**

30. True and correct excerpts from the 2016 Board of Trustees Commercial Loan Executive Summary and Credit Request & Approval in connection with Valuewise and affiliates, are attached hereto as **Exhibit Y.**

31. True and correct excerpts from the 2017 Board of Trustees Commercial Loan Executive Summary and Credit Request & Approval in connection with Valuewise and affiliates, are attached hereto as **Exhibit Z.**

32. True and correct excerpts from the 2018 Board of Trustees Commercial Loan Executive Summary and Credit Request & Approval in connection with Valuewise and affiliates, are attached hereto as **Exhibit AA**.

33. True and correct excerpts from the 2019 Board of Trustees Commercial Loan Executive Summary and Credit Request & Approval in connection with Valuewise and affiliates, are attached hereto as **Exhibit BB**.

34. True and correct excerpts from the July 3, 2019 Independent Accountants' Report of Valuewise Corporation are attached hereto as **Exhibit CC**.

35. True and correct excerpts from the Pioneer's Supplemental Responses to SWP's First and Second Interrogatories are attached hereto as **Exhibit DD**.

36. True and correct excerpts from Pioneer's Responses to NatPay's First Set of Interrogatories are attached hereto as **Exhibit EE**.

37. A true and correct copy of the Plea Agreement filed in *United States v. Mann*, N.D.N.Y. No. 1:20-CR-199 is attached hereto as **Exhibit FF**.

38. A true and correct copy of the Felony Complaint filed in *The People of the State of New York v. Mann*, Case No. 20080335 is attached hereto as **Exhibit GG**.

39. A true and correct copy of the Certificate of Disposition filed in *The People of the State of New York v. Mann*, Case No. 20080335, is attached hereto as **Exhibit HH**.

40. A true and correct copy of the "Comments Report" served by Pioneer in this action is attached hereto as **Exhibit II**.

41. A true and correct copy of the MyPayroll 0212 Account Comments is attached hereto as **Exhibit JJ**.

42. A true and correct copy of the Cloud Payroll 2440 Account Comments is attached hereto as **Exhibit KK**.

43. A true and correct copy of a list of Pioneer's SAR Committee Members 2013 – 2019 is attached hereto as **Exhibit LL**.

44. A true and correct copy of Pioneer internal email from Darlene Julian to the SAR Committee, dated December 12, 2014, together with excerpts from an attached ACH log, is attached hereto as **Exhibit MM**.

45. A true and correct copy of Pioneer internal email from Darlene Julian to Ellen Fogarty, dated April 25, 2017, together with excerpts from an attached ACH log, is attached hereto as **Exhibit NN**.

46. True and correct excerpts from the December 2014, December 2015, December 2016, December 2017, December 2018, and August 2019 account statements for the MyPayroll 0212 Account are attached hereto as **Exhibit OO**.

47. True and correct excerpts from the March, April, May, June, July, and August 2019 account statements for the Cloud Payroll 2440 Account are attached hereto as **Exhibit PP**.

48. A true and correct copy of the December 2013 account statement for the MyPayroll 0212 Account is attached hereto as **Exhibit QQ**.

49. A true and correct copy of the September 2019 account statement for the MyPayroll 0212 Account is attached hereto as **Exhibit RR**.

50. True and correct excerpts from an "Account Detail" spreadsheet concerning the MyPayroll 0212 Account in 2019 produced by Pioneer are attached hereto as **Exhibit SS**.

51. A true and correct copy of the August 2019 account statement for the Cloud Payroll 2440 Account is attached hereto as **Exhibit TT**.

52. A true and correct copy of the September 2019 account statement for the Cloud Payroll 2440 Account is attached hereto as **Exhibit UU**.

53. True and correct excerpts from an “Account Detail” spreadsheet concerning the Cloud Payroll 2440 Account produced by Pioneer are attached hereto as **Exhibit VV**.

54. A true and correct copy of the September 2019 account statement for the MyPayroll 0204 Account is attached hereto as **Exhibit WW**.

55. A true and correct copy of the September 2019 account statement for the MyPayroll 0428 Account is attached hereto as **Exhibit XX**.

56. A true and correct copy of the September 2019 account statement for the MyPayroll 2002 Account is attached hereto as **Exhibit YY**.

57. A true and correct copy of the September 2019 account statement for the Cloud Payroll 1640 Account is attached hereto as **Exhibit ZZ**.

58. A true and correct copy of the September 2019 account statement for the Cloud Payroll 2366 Account is attached hereto as **Exhibit AAA**.

59. A true and correct copy of the September 2019 account statement for the Cloud Payroll 2382 Account is attached hereto as **Exhibit BBB**.

60. True and correct copies of the Pioneer checks deposited at Bank of America on or about August 28, 2019 are attached hereto **Exhibit CCC**.

61. True and correct copies of Bank of America checks deposited at Pioneer and called back by Bank of America on or about August 30, 2019 are attached hereto **Exhibit DDD**.

62. A true and correct copy of the September 2019 account statement for the Viverant LLC bank account at Bank of America ending in 6116 is attached hereto as **Exhibit EEE**.

63. A true and correct copy of the Unit Purchase Agreement between Valuewise Corporation and F.W. Davidson & Company, Inc., dated Dec. 2, 2013, is attached hereto as **Exhibit FFF**.

64. A true and correct copy of a November 20, 2013 email from Michael Mann to David Blessing is attached hereto as **Exhibit GGG**.

65. A true and correct copy of a November 21, 2013 email from Trudy Hudson to David Blessing is attached hereto as **Exhibit HHH**.

66. A true and correct copy of a November 21, 2013 email from Michael Mann to David Blessing is attached hereto as **Exhibit III**.

67. A true and correct copy of a string of emails ending in a November 26, 2013 email from Trudy Hudson to David Blessing is attached hereto as **Exhibit JJJ**.

68. A true and correct copy of a string of emails ending in a November 27, 2013 email from Trudy Hudson to David Blessing is attached hereto as **Exhibit KKK**.

69. A true and correct copy of the account opening documentation maintained by Pioneer for the MyPayroll 0204 and 0212 accounts is attached hereto as **Exhibit LLL**.

70. A true and correct copy of a string of emails ending in a as **Exhibit MMM**.

71. A true and correct copy of a string of emails ending in a December 3, 2013 email from Michael Mann to David Blessing is attached hereto as **Exhibit NNN**.

72. A true and correct copy of a string of emails ending in a December 3, 2013 email from Michael Mann to Trudy Seeber is attached hereto as **Exhibit OOO**.

73. A true and correct copy of a string of emails ending in a December 11, 2013 email from Sandra Dedrick to David Blessing is attached hereto as **Exhibit PPP**.

74. A true and correct copy of a string of emails ending in a December 16, 2013 email from Michael Mann to David Blessing is attached hereto as **Exhibit QQQ**.

75. A true and correct copy of a string of emails ending in a December 16, 2013 email from Michael Mann to Sandra Dedrick, David Blessing, and Lucas Scarchilli with an attached check is attached hereto as **Exhibit RRR**.

76. A true and correct copy of an email dated December 20, 2013 from Michael Mann to Sandra Dedrick is attached hereto as **Exhibit SSS**.

77. A true and correct copy of a string of emails ending in a December 20, 2013 email from Lucas Scarchilli to Michael Mann is attached hereto as **Exhibit TTT**.

78. A true and correct copy of a string of emails ending in a December 27, 2013 email from Sandra Dedrick to Michael Mann is attached hereto as **Exhibit UUU**.

79. A true and correct copy of a string of emails ending in a March 28, 2014 email from Joseph Fleming to Alicia Riegert is attached hereto as **Exhibit VVV**.

80. A true and correct copy of a string of emails ending in an April 1, 2014 email from David Blessing to Alicia Riegert, together with MyPayroll's contract with Payroll Tax Management ("PTM") is attached hereto as **Exhibit WWW**.

81. A true and correct copy of an April 21, 2014 email from David Blessing to Alicia Riegert, Carol Beth Chase, Graig Furlong, and Joseph Fleming is attached hereto as **Exhibit XXX**.

82. A true and correct copy of a string of emails beginning with a September 16, 2014 email from Michael Mann to David Blessing and Lucas Scarchilli is attached hereto as **Exhibit YYY**.

83. A true and correct copy of a string of emails ending with a September 17, 2014 email from Alicia Riegert to Thomas Amell, David Blessing, Lucas Scarchilli, Sandra Dedrick, Graig

Furlong, Carol Beth Chase, Frank Sarratori, Laura Mazzara, and others is attached hereto as **Exhibit ZZZ.**

84. A true and correct copy of a string of emails ending with a September 17, 2014 email from Michael Mann to David Blessing and Lucas Scarchilli, with attached data files is attached hereto as **Exhibit AAAA.**

85. A true and correct copy of a calendar invitation for a meeting beginning September 18, 2014 from Alicia Riegert to Thomas Amell, David Blessing, Lucas Scarchilli, Sandra Dedrick, Graig Furlong, Carol Beth Chase, Frank Sarratori, Laura Mazzara, and others is attached hereto as **Exhibit BBBB.**

86. A true and correct copy of a string of emails ending with a September 19, 2014 email from David Blessing to Thomas Amell, Alicia Riegert, Joseph Fleming, Sandra Dedrick, Carol Beth Chase, and Graig Furlong is attached hereto as **Exhibit CCCC.**

87. A true and correct copy of a string of emails ending with a September 25, 2014 email from Alicia Riegert to Thomas Amell is attached hereto as **Exhibit DDDD.**

88. A true and correct copy of a string of emails ending with a October 7, 2014 email from Alicia Riegert to Thomas Amell, Graig Furlong, Carol Beth Chase, David DeLuca, Joseph Fleming, Laura Mazzara, Sandra Dedrick, David Blessing, James Whalen, David Blessing, and Frank Sarratori and is attached hereto as **Exhibit EEEE.**

89. A true and correct copy of a string of emails ending with a December 5, 2014 email from Chris Mesick to David Blessing is attached hereto as **Exhibit FFFF.**

90. A true and correct copy of an email dated March 26, 2017 from Michael Mann to David Blessing is attached hereto as **Exhibit GGGG.**

91. A true and correct copy of a meeting invitation scheduling an April 18, 2017 meeting with MyPayroll from David Blessing is attached hereto as **Exhibit HHHH**.

92. A true and correct copy of an email dated April 18, 2017 from Michael Mann to David Blessing, together with an attached powerpoint presentation is attached is attached hereto as **Exhibit IIII**.

93. A true and correct copy of a string of emails ending with an April 21, 2017 email from Frank Grant to C. King, with a copy to David Blessing and Michael Mann is attached hereto as **Exhibit JJJJ**.

94. A true and correct copy of an email dated September 8, 2017 from David Blessing to L. Toosinauth is attached hereto as **Exhibit KKKK**.

95. A true and correct copy of a string of emails ending with a September 30, 2017 email from Thomas Amell to David Blessing is attached hereto as **Exhibit LLLL**.

96. A true and correct copy of an email dated October 21, 2017 from Michael Mann to David Blessing and E. Davis is attached hereto as **Exhibit MMMM**.

97. A true and correct copy of a string of emails ending with a January 16, 2019 email from Deborah Salsburg to Michael Mann and Trudy Seeber, together with account opening documents is attached hereto as **Exhibit NNNN**.

98. A true and correct copy of a string of emails ending with a January 29, 2019 email from Deborah Salsburg to Michael Mann and Trudy Seeber, together with account opening documents is attached hereto as **Exhibit OOOO**.

99. A true and correct copy of a string of emails ending with a February 26, 2019 email from Deborah Salsburg to Michael Mann and Trudy Seeber, together with account opening documents is attached hereto as **Exhibit PPPP**.

100. True and correct excerpts from the deposition of Christine Charbonneau, dated July 13, 2021, are attached hereto as **Exhibit QQQQ**.

101. True and correct copies of email communications reflecting requests from Michael Mann to Christine Charbonneau for copies of cancelled checks are attached hereto as **Exhibit RRRR**.

102. True and correct copies of email communications reflecting wires sent by Pioneer at Mann's request are attached hereto as **Exhibit SSSS**.

103. A true and correct copy of a string of emails ending with a September 4, 2019 email from Michael Mann to Christine Batchelder is attached hereto as **Exhibit TTTT**.

104. A true and correct copy of a string of emails ending with a January 27, 2015 email from Michael Mann to Christine Batchelder and Sandra Dedrick is attached hereto as **Exhibit UUUU**.

105. A true and correct copy of a string of emails ending with a March 8, 2017 email from Michael Mann to Christine Batchelder is attached hereto as **Exhibit VVVV**.

106. A true and correct copy of a string of emails ending with an October 26, 2018 email from Michael Mann to Christine Batchelder is attached hereto as **Exhibit WWWW**.

107. A true and correct copy of an email dated May 13, 2019 from Michael Mann to Christine Batchelder is attached hereto as **Exhibit XXXX**.

108. A true and correct copy of a string of emails ending with a July 9, 2019 email from Michael Mann to Randall Benedict is attached hereto as **Exhibit YYY**.

109. A true and correct copy of a string of emails ending with a December 4, 2019 email from Ashley Mustico to David Hunn is attached hereto as **Exhibit ZZZZ**.

110. A true and correct copy of the Declaration of Joseph Fleming is attached hereto as

Exhibit AAAAA.

111. True and correct copy of texts between Michael Mann and Joseph Fleming are attached hereto as **Exhibit BBBB.**

112. A true and correct copy of a string of emails ending with an August 30, 2019 email from Thomas Amell to Joseph Fleming is attached hereto as **Exhibit CCCC.**

113. A true and correct copy of an email dated August 30, 2019 from Joseph Fleming to Thomas Amell, Patrick Hughes, Frank Sarratori, and Laura Mazzara, together with an attachment, is attached hereto as **Exhibit DDDD.**

114. A true and correct copy of an email dated August 31, 2019 from Thomas Amell to Joseph Fleming is attached hereto as **Exhibit EEEE.**

115. A true and correct copy of a string of emails beginning with an email dated August 31, 2019 from D. Gallo to Laura Mazzara is attached hereto as **Exhibit FFFF.**

116. A true and correct copy of an email dated August 31, 2019 from Ellen Fogarty to Bank of America is attached hereto as **Exhibit GGGG.**

117. A true and correct copy of a string of emails ending with an email dated August 31, 2019 from Joseph Fleming to Thomas Amell is attached hereto as **Exhibit HHHH.**

118. A true and correct copy of a string of emails ending with an email dated September 3, 2019 from Joseph Fleming to Thomas Amell, Laura Mazzara, Frank Sarratori, and Patrick Hughes is attached hereto as **Exhibit IIII.**

119. A true and correct copy of an email dated April 5, 216 from David Blessing to Tim Burke is attached hereto as **Exhibit JJJJ.**

120. A true and correct copy of an email dated September 3, 2019 from Michael Mann to Tim Burke, together with Instructions, is attached hereto as **Exhibit KKKKK**.

121. A true and correct copy of an email dated September 4, 2019 from Tim Burke to David Blessing, together with a Timeline, is attached hereto as **Exhibit LLLLL**.

122. A true and correct copy of an email dated September 3, 2019 from Kim Catello to David Hunn and Randall Benedict, together with a spreadsheet, is attached hereto as **Exhibit MMMMM**.

123. A true and correct copy of a string of emails beginning with an email dated September 3, 2019 from Michael Mann to Frank Sarratori is attached hereto as **Exhibit NNNNN**.

124. A true and correct copy of a string of emails ending with an email dated September 3, 2019 from Michael Mann to Tim Burke is attached hereto as **Exhibit OOOOO**.

125. A true and correct copy of a string of emails ending with an email dated September 3, 2019 from Tim Burke to Michael Mann is attached hereto as **Exhibit PPPPP**.

126. A true and correct copy of a string of emails ending with an email dated September 4, 2019 from Thomas Amell to Joseph Fleming, Laura Mazzara, Frank Sarratori, and Patrick Hughes is attached hereto as **Exhibit QQQQQ**.

127. A true and correct copy of a string of emails ending with an email dated September 4, 2019 from Michael Mann to Tim Burke is attached hereto as **Exhibit RRRRR**.

128. A true and correct copy of a string of emails ending with an email dated September 4, 2019 from Thomas Amell to Joseph Fleming, Laura Mazzara, Frank Sarratori, and Patrick Hughes is attached hereto as **Exhibit SSSSS**.

129. A true and correct copy of an email dated September 4, 2019, from Kim Catello to David Hunn, together with a spreadsheet, is attached hereto as **Exhibit TTTTT**.

130. True and correct copies of an email from Sula Landi to David Hunn dated September 4, 2019, is attached hereto as **Exhibit UUUUU**.

131. A true and correct copy of an email dated September 4, 2019, from Kim Catello to Laura Mazzara, together with attachments, is attached hereto as **Exhibit VVVVV**.

132. A true and correct copy of a “Move Funds” report dated September 4, 2019 is attached hereto as **Exhibit WWWWW**.

133. A true and correct copy of an email dated September 5, 2019, from Kim Catello to David Hunn, together with a spreadsheet, is attached hereto as **Exhibit XXXXX**.

134. A true and correct copy of an email dated September 13, 2019, from Brian Kreis to Patrick Hughes, together with a spreadsheet, is attached hereto as **Exhibit YYYYY**.

135. A true and correct copy of a “Transaction Processing” report dated September 5, 2019, is attached hereto as **Exhibit ZZZZZ**.

136. A true and correct copy of a string of emails ending with an email dated September 6, 2019 from Randall Benedict to J. Arabio, together with attachments, is attached hereto as **Exhibit AAAAAA**.

137. A true and correct copy of a string of emails ending with an email dated September 6, 2019 from Thomas Amell to Laura Mazzara, together with an article, is attached hereto as **Exhibit BBBBB**.

138. A true and correct copy of an email dated September 6, 2019 from Laura Mazzara to Thomas Amell and Frank Sarratori is attached hereto as **Exhibit CCCCCC**.

139. A true and correct copy of a string of emails ending with an email dated September 6, 2019 from David Hunn to Frank Sarratori is attached hereto as **Exhibit DDDDDD**.

140. A true and correct copy of an email dated September 6, 2019 from Jeffrey Alberts to Robert Alessi, together with an attached letter, is attached hereto as **Exhibit EEEEEEE**.

141. A true and correct copy of an email dated September 9, 2019 from Bonnie Pinzel to Pioneer Bank, together with an attached letter, is attached hereto as **Exhibit FFFFFF**.

142. A true and correct copy of a string of emails ending with an email dated September 9, 2019 from David Blessing to Aubrey Curran is attached hereto as **Exhibit GGGGGG**.

143. A true and correct copy of a string of emails ending with an email dated September 10, 2019 from T. Andrews and K. Tully is attached hereto as **Exhibit HHHHHHH**.

144. A true and correct copy of is an email dated September 12, 2019 from Brian Kreis to David Hunn, together with a spreadsheet, is attached hereto as **Exhibit IIIIII**.

145. A true and correct copy of the minutes of the September 17, 2019 Pioneer Board of Directors meeting, including the Executive Session, is attached hereto as **Exhibit JJJJJJJ**.

146. A true and correct copy of Pioneer's Notification of Late Filing for the period ended June 30, 2019 is attached hereto as **Exhibit KKKKKKK**.

147. A true and correct copy of an email dated September 17, 2019 from Patrick Hughes to Melissa Lomaestro, together with an attachment, is attached hereto as **Exhibit LLLLLL**.

148. A true and correct copy of an email dated October 15, 2019 from Patrick Hughes to Melissa Lomaestro, together with an attachment, is attached hereto as **Exhibit MMMMMMM**.

149. True and correct excerpts from the deposition of Randall Benedict, dated July 20, 2021, are attached hereto as **Exhibit NNNNNNN**.

150. True and correct excerpts from Pioneer's Supplemental Responses to SWP's First and Second Requests for Production of Documents are attached hereto as **Exhibit OOOOOO**.

151. True and correct excerpts from the deposition of Daniel Wood, dated July 20, 2021, are attached hereto as **Exhibit PPPPPP**.

152. A true and correct copy of an email dated February 22, 2017 from Mann to Blessing and Reinke is attached hereto as **Exhibit QQQQQQ**.

153. A true and correct copy of an email dated August 21, 2017 from Mann to Blessing is attached hereto as **Exhibit RRRRRR**.

154. A true and correct copy of the account opening documentation maintained by Pioneer for Southwestern Payroll Services, Inc. Account 1996 is attached hereto as **Exhibit SSSSSS**.

155. A true and correct copy of a document entitled "Terms and Conditions of Your Account" produced by Pioneer is attached hereto as **Exhibit TTTTTT**.

156. I declare under penalty of perjury that the foregoing is true and correct. Executed on June 3, 2024.



Andrew C. Jayne